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Quarterly Summary of State and Local Tax Revenue

Issued October 1980

April—June 1980

Beginning with this issue, State and local government tax collections will be presented on a seasonally adjusted basis, in addition to the standard presentations of actual tax collections. As economic time series, government tax collections are characterized by repetitive, intrayear fluctuations. The process of seasonal adjustment (described on page 2 of this report) is used to identify and remove such short-term, systematic fluctuations from the quarterly figures. Long-term trend and cyclical movements, and any irregular fluctuations, are left intact by the adjustment process. In this manner, successive quar-

terly collections can be more easily compared and underlying long-term movement can be more easily observed for each series of tax collections.

Tax collections of State and local governments totaled \$220.9 billion during the 12 months ended with June 1980, an increase of 8.7 percent over the amount collected during the 12 months ended June 1979. State tax collections totaled \$137.0 billion, up 9.9 percent, during this period and local government taxes amounted to \$83.9 billion, an increase of 6.9 percent. Table A provides a summary by type of tax.

Table A. Twelve-Month State and Local Tax Collections: June 1980 and 1979

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent change
	1980	1979	
Total.....	220,927	203,171	8.7
Property.....	67,349	63,859	5.5
Other than property.....	153,578	139,312	10.2
General sales and gross receipts.....	51,431	46,792	9.9
Motor fuel.....	9,763	10,009	-2.5
Tobacco product sales.....	3,864	3,771	2.5
Alcoholic beverage sales.....	2,594	2,548	1.8
Individual income.....	41,787	36,633	14.1
Corporation net income.....	13,141	12,094	8.7
Motor vehicle and operators' licenses.....	5,640	5,471	3.1
All other.....	25,358	21,994	15.3

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INTRODUCTION

During the second quarter of calendar 1980, collections of State and local taxes amounted to \$56.9 billion. Compared to the corresponding quarter of 1979, this is a rise of \$4.6 billion, or 8.7 percent. Table 1 shows amounts for the current quarter and prior quarters since 1975.

Table 3 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 3 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

TAX COLLECTIONS ADJUSTED FOR SEASONAL VARIATION

State and local government taxes are subject to numerous influences which affect the level of collections from quarter to quarter. Included among these are factors which affect the long-term pattern of tax revenue, such as tax rate changes, adjustments by legislation or legal rulings in the coverage of particular taxes, the imposition of a specific tax by additional governments, or general economic growth.

Over shorter time spans, tax collections are influenced by the method of tax administration and collection, as well as by institutional factors. For example, the traditional payment of property taxes late in the calendar year is reflected in the significant jump in actual property tax revenue during the fourth quarter annually. Likewise, the existence of filing dates early in the calendar year is a factor in the collection pattern of individual income taxes.

Factors such as these result in the existence of repetitive intrayear fluctuation in the collection pattern of particular taxes. These seasonal fluctuations often make quarter-to-quarter comparisons of tax collection amounts difficult. With the publication of seasonally adjusted tax collection amounts, the comparison of tax collections in consecutive quarters is more meaningful, as the underlying long-term movements of the data are more easily observed. Similarly, any erratic or unusual short-

term behavior in the tax collection pattern is more clearly revealed in the seasonally adjusted series, providing a basis for study of the causes of such behavior.

On a seasonally adjusted basis, State and local government tax collections amounted to \$55.3 billion during the second quarter of calendar 1980. This is a 2.6 percent decrease over the \$56.7 billion collected during the previous quarter. Table B provides a summary of State and local tax collections adjusted to remove seasonal variation.

Table 2 presents seasonally adjusted collections for selected taxes and groups of taxes on a quarterly basis since 1975, and also shows the quarter-to-quarter percentage change for each series over the same time period.

The method used to adjust data on tax collections for seasonal variation is the X-11Q variant of the Census Method II seasonal adjustment program. A complete description of this program can be found in The X-11 Variant of the Census Method I Seasonal Adjustment Program (U.S. Bureau of the Census, Technical Paper No. 15, revised 1967). Seasonal adjustment factors were developed from unadjusted data (actual tax collections) compiled in this survey from 1970 through second quarter 1980. These factors are presented in Appendix B for the period 1975 through 1980.

Seasonal factors are calculated for individual taxes and groups of taxes as well as for aggregates of State and local tax collections separately. Total adjusted tax collections are defined to equal the sum of the adjusted individual taxes and tax groups shown in Appendix B. State and local government totals are shown separately, but do not sum to National totals shown because of the method of adjustment used.

It should be noted that seasonal factors have been calculated through 1980. The projected factors for the third and fourth quarters, 1980, will be used to seasonally adjust actual tax collections in those quarterly periods. In subsequent years, seasonal factors will be calculated for presentation only after the fourth quarter data have been compiled. Seasonal factors will be projected for one year (four quar-

Table B. Seasonally Adjusted Tax Collections, Second Quarter 1980 and Prior Periods

Type of tax	Seasonally adjusted collections (millions of dollars)			Percentage change, tax collections in 2d quarter 1980 from--	
	1980		1979	1st quarter 1980	2d quarter 1979
	2d quarter	1st quarter	2d quarter		
Total.....	\$55,280	\$56,737	\$50,887	-2.6	8.6
Property.....	16,152	17,737	15,337	-8.9	5.3
Other than property.....	39,128	39,000	35,550	0.3	10.1
General sales and gross receipts.....	13,056	13,259	11,946	-1.5	9.3
Individual income.....	10,678	10,622	9,270	0.5	15.2
Corporation net income.....	3,379	3,048	3,209	10.9	5.3
Motor fuel.....	2,382	2,485	2,483	-4.1	-4.1
Motor vehicle and operators' licenses	1,356	1,413	1,375	-4.0	-1.4
Other.....	8,277	8,173	7,267	1.3	13.9
BY LEVEL OF GOVERNMENT					
State.....	34,822	34,673	31,823	0.4	9.4
Local.....	20,719	22,057	19,234	-6.1	7.7

- Represents zero or rounds to zero.

ters) ahead, and prior seasonal factors will be revised as necessary. The projected factors will be used to adjust actual tax collections.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

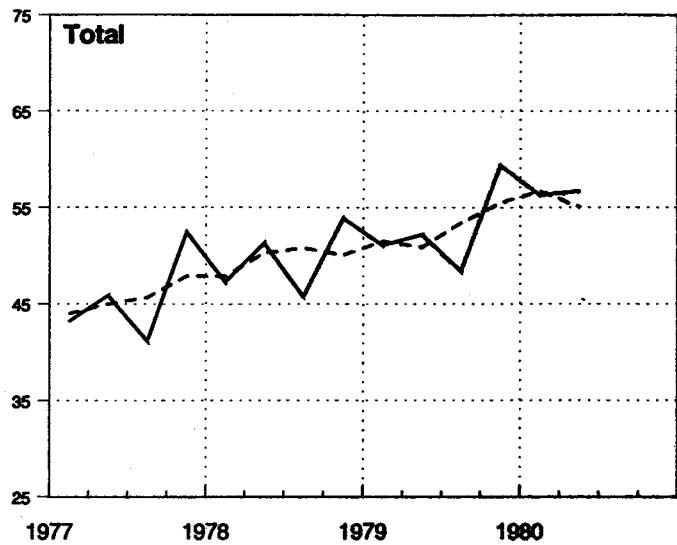
Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts

refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

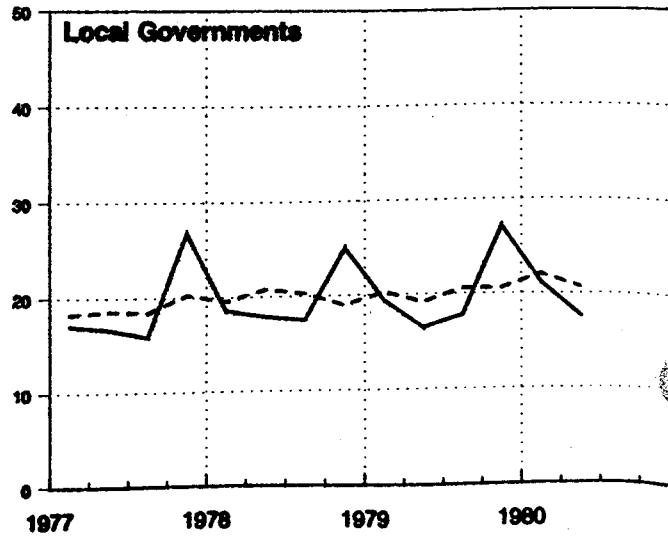
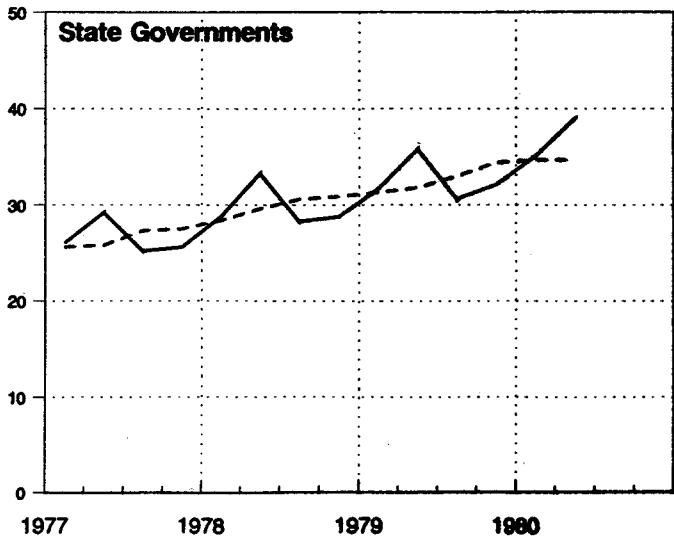
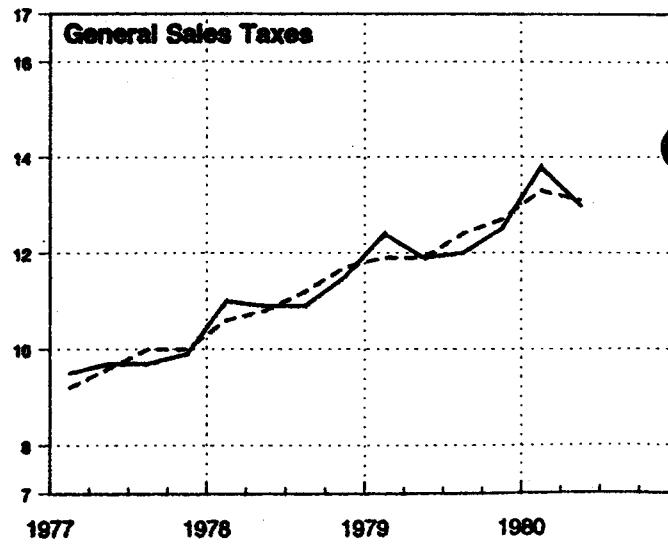
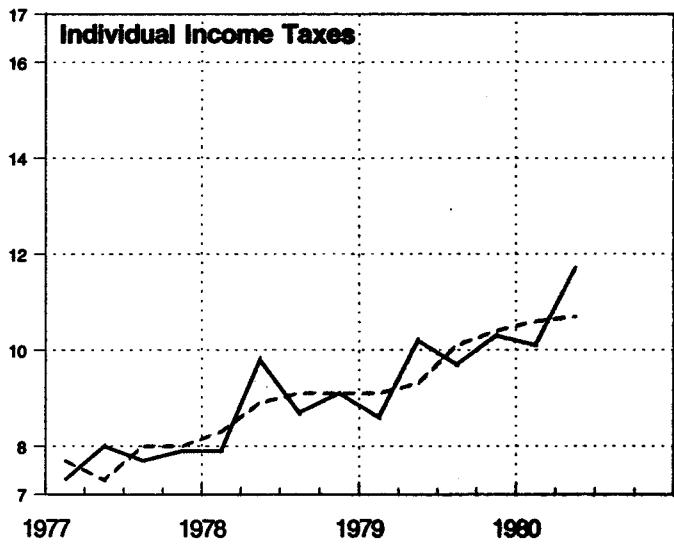
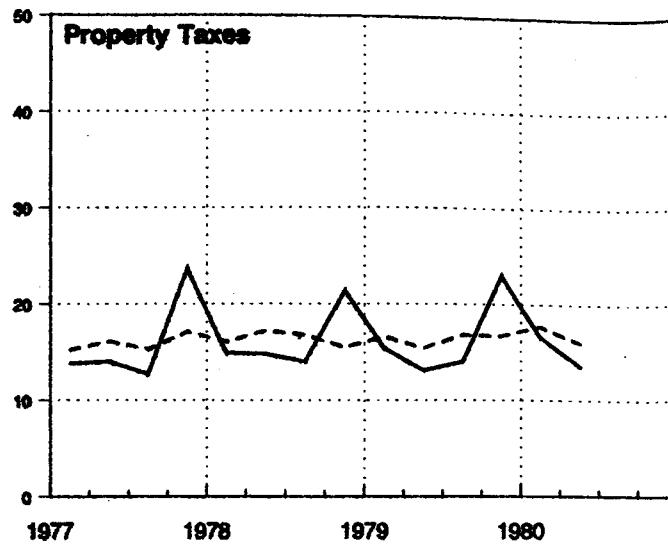
The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes," includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

¹More detailed figures on State tax revenue, with definition of particular types of taxes, appear in the annual reports State Government Tax Collections in 1979 and State Government Finances in 1979. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1978-79.

**Quarterly Tax Collections
of State and Local Governments,
by Level of Government
and for Selected Types of Taxes:
1977 to 1980 (in Billions of Dollars)**



— Actual tax collections
- - - Seasonally-adjusted tax collections



SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 11 percent of the local government total, and representing about one-fourth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1975, as shown in table 1, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax

collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 79 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

For further information concerning seasonal adjustment of these data, contact David Kellerman, Governments Division, Bureau of the Census, Washington, D.C. 20233 (Area code 301/763-2844). Inquiries regarding other aspects of this report may be directed to Henry Wulf, Governments Division, Bureau of the Census, Washington, D.C. 20233 (Area code 301/763-7664).

QUARTERLY TAX REPORT

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
 Second Quarter of 1980 and Prior Periods
 (Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income ¹	Motor vehicle and operators' licenses	All other
QUARTERS												
1980:												
2D QUARTER . . .	56 900	39 185	17 715	13 720	13 026	2 370	997	662	11 705	4 734	1 526	8 160
1ST QUARTER . . .	56 324	35 098	21 226	16 593	13 841	2 386	928	671	10 063	3 330	1 917	6 595
1979:												
4TH QUARTER . . .	59 346	32 126	27 220	23 008	12 542	2 564	956	642	10 323	2 570	1 132	7 609
3D QUARTER . . .	48 357	30 602	17 755	14 028	12 022	2 443	983	619	9 696	2 507	1 065	4 994
2D QUARTER . . .	52 327	35 831	16 496	13 088	11 935	2 475	989	676	10 175	4 488	1 539	7 962
1ST QUARTER . . .	51 143	31 670	19 473	15 422	12 438	2 449	892	624	8 621	3 293	1 840	7 564
1978:												
4TH QUARTER . . .	53 858	28 780	25 078	21 374	11 526	2 511	942	634	9 089	2 141	1 026	4 615
3D QUARTER . . .	45 843	28 361	17 482	13 975	10 893	2 574	948	614	8 748	2 172	1 066	4 853
2D QUARTER . . .	51 257	33 313	17 944	14 776	10 896	2 418	991	630	9 798	3 837	1 513	6 398
1ST QUARTER . . .	47 347	28 767	18 580	14 869	10 984	2 277	899	586	7 870	2 987	1 754	5 121
1977:												
4TH QUARTER . . .	52 512	25 640	26 872	23 674	9 925	2 404	925	601	7 893	1 923	930	4 237
3D QUARTER . . .	41 169	25 246	15 923	12 687	9 653	2 445	955	577	7 650	1 964	952	4 286
2D QUARTER . . .	45 907	29 190	16 717	13 955	9 657	2 341	945	595	8 022	3 272	1 404	5 716
1ST QUARTER . . .	43 184	26 035	17 149	13 848	9 505	2 175	859	536	7 287	2 550	1 675	4 749
1976:												
4TH QUARTER . . .	47 674	22 962	24 712	21 762	8 803	2 276	883	576	7 161	1 602	838	3 773
3D QUARTER . . .	37 212	22 046	15 166	12 263	8 426	2 373	928	541	6 319	1 597	946	3 819
2D QUARTER . . .	41 587	26 498	15 089	12 672	8 547	2 265	926	576	7 309	2 769	1 246	5 277
1ST QUARTER . . .	38 671	22 968	15 703	12 887	8 517	2 052	860	542	5 962	2 057	1 722	4 072
1975:												
4TH QUARTER . . .	42 088	20 146	21 942	19 435	7 808	2 167	886	548	5 915	1 293	754	3 282
3D QUARTER . . .	33 131	19 288	13 845	11 338	7 272	2 226	913	521	5 529	1 173	874	3 285
2D QUARTER . . .	37 050	23 096	13 954	11 504	7 529	2 101	890	565	6 187	2 508	1 062	4 704
1ST QUARTER . . .	34 726	20 334	14 392	12 013	7 424	1 950	785	521	5 144	1 774	1 579	3 536
12 MONTHS ENDING												
JUNE 1980 . . .	220 927	137 011	83 916	67 349	51 431	9 763	3 864	2 594	41 787	13 141	5 640	25 358
MARCH 1980 . . .	216 354	133 657	82 697	66 717	50 340	9 868	3 856	2 608	40 257	12 895	5 653	24 160
DECEMBER 1979 . . .	211 173	130 229	80 944	65 546	48 937	9 931	3 820	2 561	38 815	12 858	5 576	23 129
SEPTEMBER 1979 . . .	205 685	126 883	78 802	63 912	47 921	9 878	3 806	2 553	37 581	12 429	5 470	22 135
JUNE 1979 . . .	203 171	124 642	78 529	63 859	46 792	10 009	3 771	2 548	36 633	12 094	5 471	21 994
MARCH 1979 . . .	202 101	122 124	79 977	65 547	45 753	9 952	3 773	2 502	36 256	11 443	5 445	21 430
DECEMBER 1978 . . .	198 305	119 221	79 084	64 994	44 299	9 780	3 780	2 464	35 505	11 137	5 359	20 987
SEPTEMBER 1978 . . .	196 959	116 081	80 878	67 294	42 698	9 673	3 763	2 431	34 309	10 919	5 263	20 609
JUNE 1978 . . .	192 285	112 966	79 319	66 006	41 458	9 544	3 770	2 394	33 211	10 711	5 149	20 042
MARCH 1978 . . .	186 935	108 843	78 092	65 185	40 219	9 467	3 724	2 359	21 435	10 146	5 040	19 360
DECEMBER 1977 . . .	182 772	106 111	76 661	64 164	38 740	9 365	3 684	2 309	30 852	9 709	4 961	18 988
SEPTEMBER 1977 . . .	177 934	103 433	74 501	62 252	37 618	9 237	3 642	2 284	30 120	9 388	4 869	18 524
JUNE 1977 . . .	173 977	100 233	73 744	61 828	36 391	9 165	3 615	2 248	28 789	9 021	4 863	18 057
MARCH 1977 . . .	169 657	97 541	72 116	60 545	35 281	9 089	3 596	2 229	28 076	8 518	4 705	17 618
DECEMBER 1976 . . .	165 144	94 474	70 670	59 584	34 293	8 966	3 597	2 236	26 751	8 025	4 752	16 941
SEPTEMBER 1976 . . .	159 558	91 658	67 900	57 257	33 298	8 857	3 600	2 207	25 505	7 716	4 668	16 450
JUNE 1976 . . .	155 477	88 900	66 577	56 332	32 144	8 710	3 585	2 187	24 715	7 293	4 596	15 916
MARCH 1976 . . .	150 940	85 498	65 442	55 164	31 126	8 546	3 549	2 176	23 593	7 031	4 412	15 243
DECEMBER 1975 . . .	146 995	82 864	64 131	54 290	30 033	8 444	3 474	2 155	22 775	6 748	4 269	14 807
SEPTEMBER 1975 . . .	143 415	81 265	62 150	52 440	29 431	8 395	3 430	2 125	22 188	6 723	4 224	14 459
JUNE 1975 . . .	141 375	80 045	61 330	51 792	29 075	8 317	3 355	2 095	21 703	6 759	4 167	14 112
MARCH 1975 . . .	138 611	78 413	60 198	50 860	28 673	8 277	3 339	2 084	20 891	6 418	4 155	13 914

Note: Because of rounding, detail may not add to total. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1977-78. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

^aRevised.

^bLocal government collections are included with "Individual income."

QUARTERLY TAX REPORT

**Table 2. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Second Quarter of 1980 and Prior Periods**

(Data adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax							
		State ¹	Local ¹	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other	
AMOUNT (MILLIONS OF DOLLARS)											
QUARTERS											
1980:											
2D QUARTER	55 280	34 822	20 719	16 152	13 056	2 382	10 678	3 379	1 356	8 277	
1ST QUARTER	56 737	34 673	22 057	17 737	13 259	2 485	10 622	3 048	1 413	8 173	
1979:											
4TH QUARTER	55 461	34 429	20 641	16 685	12 715	2 552	10 380	3 504	1 509	8 116	
3D QUARTER	53 410	32 951	20 578	16 816	12 376	2 352	10 094	3 238	1 384	7 150	
2D QUARTER	50 887	31 823	19 234	15 357	11 946	2 483	9 270	3 209	1 375	7 267	
1ST QUARTER	51 550	31 265	20 311	16 564	11 926	2 556	9 090	3 010	1 346	7 058	
1978:											
4TH QUARTER	50 081	30 864	18 986	15 474	11 685	2 500	9 147	2 915	1 381	6 979	
3D QUARTER	50 766	30 579	20 286	16 777	11 223	2 473	9 131	2 815	1 380	6 967	
2D QUARTER	50 241	29 551	20 806	17 204	10 871	2 419	8 905	2 742	1 366	6 734	
1ST QUARTER	47 939	28 368	19 595	16 123	10 563	2 388	8 285	2 729	1 263	6 588	
1977:											
4TH QUARTER	47 871	27 530	20 260	17 073	10 055	2 393	7 954	2 612	1 276	6 508	
3D QUARTER	45 719	27 282	18 512	15 256	9 960	2 345	8 024	2 560	1 225	6 349	
2D QUARTER	44 994	25 849	18 616	16 141	9 588	2 334	7 258	2 331	1 289	6 053	
1ST QUARTER	44 016	25 629	18 313	15 238	9 182	2 298	7 653	2 335	1 178	6 132	
1976:											
4TH QUARTER	43 261	24 685	18 507	15 585	8 911	2 261	7 238	2 165	1 178	5 923	
3D QUARTER	41 535	23 925	17 639	14 744	8 705	2 274	6 664	2 104	1 220	5 824	
2D QUARTER	40 589	23 403	17 251	14 599	8 436	2 250	6 583	1 960	1 160	5 601	
1ST QUARTER	39 614	22 538	17 055	14 408	8 276	2 181	6 220	1 891	1 181	5 457	
1975:											
4TH QUARTER	38 093	21 706	16 322	13 831	7 890	2 151	6 024	1 742	1 089	5 366	
3D QUARTER	37 035	21 063	16 038	13 539	7 524	2 129	5 879	1 567	1 137	5 260	
2D QUARTER	36 053	20 311	15 906	13 281	7 391	2 082	5 517	1 757	999	5 026	
1ST QUARTER	35 801	19 878	15 882	13 614	7 256	2 083	5 335	1 637	1 056	4 820	
PERCENT CHANGE FROM PREVIOUS QUARTER											
1980:											
2D QUARTER	-2.6	0.4	-6.1	-8.9	-1.5	-4.1	0.5	10.9	-4.0	1.3	
1ST QUARTER	2.3	0.7	6.9	6.3	4.3	-2.6	2.3	-13.0	-6.4	0.7	
1979:											
4TH QUARTER	3.8	4.5	0.3	-0.8	2.7	8.5	2.8	8.2	9.1	13.5	
3D QUARTER	5.0	3.5	7.0	9.6	3.6	-5.3	8.9	0.9	0.6	-1.6	
2D QUARTER	-1.3	1.8	-5.3	-7.4	0.2	-2.9	2.0	6.6	2.1	3.0	
1ST QUARTER	2.9	1.5	7.0	7.0	2.1	2.2	-0.6	3.3	-2.5	1.1	
1978:											
4TH QUARTER	-1.3	0.9	-6.4	-7.8	4.1	1.1	0.2	3.6	0.1	0.2	
3D QUARTER	1.0	3.5	-2.5	-2.5	3.2	2.2	2.5	2.7	1.0	3.5	
2D QUARTER	4.8	4.2	6.4	6.7	2.9	1.3	7.5	0.5	8.1	2.2	
1ST QUARTER	0.1	3.0	-3.5	-5.6	5.0	-0.2	4.2	4.5	-1.0	1.2	
1977:											
4TH QUARTER	4.7	0.9	9.4	11.9	1.0	2.0	-0.9	2.0	4.2	2.5	
3D QUARTER	1.6	5.5	-0.6	-5.5	3.9	0.5	10.5	9.8	-5.0	4.9	
2D QUARTER	2.2	0.9	1.7	5.9	4.4	1.6	-5.2	-0.2	9.4	-1.3	
1ST QUARTER	1.7	3.8	-1.0	-2.2	3.0	1.6	5.7	7.8	-	3.5	
1976:											
4TH QUARTER	4.2	3.2	4.9	5.7	2.4	-0.6	8.6	2.9	-3.4	1.7	
3D QUARTER	2.3	2.2	2.2	1.0	3.2	1.1	1.2	7.4	5.1	4.0	
2D QUARTER	2.5	3.8	1.1	1.3	1.9	3.1	5.8	3.6	-1.8	2.6	
1ST QUARTER	4.0	3.8	4.5	4.2	4.9	1.4	3.2	8.5	8.5	1.7	
1975:											
4TH QUARTER	2.9	3.1	1.8	2.2	4.9	1.1	2.5	11.2	-4.2	2.0	
3D QUARTER	2.7	3.7	0.8	1.9	1.8	2.2	6.6	-10.8	13.8	4.6	
2D QUARTER	0.7	2.1	0.2	-2.4	1.9	-	3.4	7.4	-5.4	4.3	
1ST QUARTER	2.3	-0.8	7.4	9.2	-0.1	-0.9	-2.6	-4.3	0.6	-2.0	

- Represents zero or rounds to zero.

¹Total tax collections are obtained by summing the seasonally adjusted collections by type of tax. State and local government adjusted tax collections, when summed, differ slightly from the totals shown. This results from differences in the level of precision used during computation as well as from the seasonal adjustment method applied.

Table 3. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1980 and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1977 ¹	Collections, 12 months ended June			Area	Area population, 1977 ¹	Collections, 12 months ended June							
		1980	1979	Percent change			1980	1979	Percent change					
ALABAMA														
JEFFERSON COUNTY	652 700	91.6	84.5	8.4	POLK COUNTY	300 900	122.6	115.0	6.6					
MOBILE COUNTY	347 100	31.1	30.1	3.3	KANSAS									
ARIZONA														
MARICOPA COUNTY	1 243 200	359.4	373.3	-3.7	SEDGWICK COUNTY	351 200	130.0	119.0	9.2					
PIMA COUNTY	453 900	164.3	159.5	3.0	KENTUCKY									
ARKANSAS														
PULASKI COUNTY	319 600	66.1	58.7	12.6	JEFFERSON COUNTY	689 100	136.0	133.8	1.6					
CALIFORNIA														
ALAMEDA COUNTY	1 095 400	252.0	269.0	-6.3	EAST BATON ROUGE PARISH	316 300	37.8	33.5	12.8					
CONTRA COSTA COUNTY	597 900	149.0	130.5	14.2	JEFFERSON PARISH	407 100	56.3	48.5	16.1					
FRESNO COUNTY	462 500	128.2	121.4	5.6	ORLEANS PARISH	562 000	94.0	54.6	272.2					
KERN COUNTY	354 300	135.5	134.3	14.3	LOUISIANA									
LOS ANGELES COUNTY	7 004 400	1 799.1	1 939.2	-7.2	EAST BATON ROUGE PARISH	316 300	37.8	33.5	12.8					
MONTEREY COUNTY	271 500	67.9	68.7	-1.2	JEFFERSON PARISH	407 100	56.3	48.5	16.1					
ORANGE COUNTY	1 755 600	540.7	528.9	2.2	ORLEANS PARISH	562 000	94.0	54.6	272.2					
RIVERSIDE COUNTY	543 000	169.1	151.4	11.7	MARYLAND									
SACRAMENTO COUNTY	702 800	151.0	131.4	14.9	ANNE ARUNDEL COUNTY	348 800	71.0	64.8	9.6					
SAN BERNARDINO COUNTY	712 500	192.8	182.3	5.8	BALTIMORE CITY	830 500	214.9	212.4	1.2					
SAN DIEGO COUNTY	1 623 400	412.6	362.2	13.9	BALTIMORE COUNTY	645 700	177.8	162.1	9.7					
SAN FRANCISCO COUNTY	665 000	204.4	211.8	-3.5	MONTGOMERY COUNTY	577 400	293.3	266.0	10.3					
SAN JOAQUIN COUNTY	301 800	83.8	73.3	14.3	PRINCE GEORGES COUNTY	675 500	210.2	206.0	2.0					
SAN MATEO COUNTY	581 200	192.7	185.3	4.0	MASSACHUSETTS									
SANTA BARBARA COUNTY	286 300	77.3	74.0	4.5	BRISTOL COUNTY	464 100	186.9	197.3	-5.3					
SANTA CLARA COUNTY	1 198 900	364.3	325.6	12.6	ESSEX COUNTY	625 200	340.7	340.6	-					
VENTURA COUNTY	452 500	90.3	(NA)	(NA)	HAMPTON COUNTY	460 100	172.7	184.6	-6.4					
COLORADO					MIDDLESEX COUNTY	1 397 100	872.8	827.8	5.4					
DENVER COUNTY	481 500	187.8	184.5	1.8	NORFOLK COUNTY	619 100	396.6	381.5	4.0					
EL PASO COUNTY	279 700	78.1	72.8	7.3	PLYMOUTH COUNTY	383 700	203.1	213.3	-4.8					
JEFFERSON COUNTY	324 400	143.0	130.0	10.0	SUFFOLK COUNTY	713 600	471.2	490.0	-3.8					
CONNECTICUT					WORCESTER COUNTY	648 200	250.8	247.6	1.3					
FAIRFIELD COUNTY	801 500	467.3	428.4	9.1	MICHIGAN									
HARTFORD COUNTY	819 700	391.3	389.6	.3	GENESEE COUNTY	445 800	194.4	188.0	3.4					
NEW HAVEN COUNTY	763 000	322.1	322.9	-1.2	INGHAM COUNTY	268 800	116.2	104.6	11.1					
DELAWARE					KENT COUNTY	425 900	142.8	127.8	11.7					
NEW CASTLE COUNTY	401 200	81.9	80.3	2.0	MACOMB COUNTY	670 600	334.1	324.8	2.9					
DISTRICT OF COLUMBIA					OAKLAND COUNTY	967 100	575.6	482.4	19.3					
WASHINGTON, D.C.	702 000	204.4	191.1	7.0	WASHTENAW COUNTY	248 100	167.5	147.4	13.6					
FLORIDA					WAYNE COUNTY	2 477 900	985.2	924.8	6.5					
BROWARD COUNTY	1 850 800	275.3	274.0	.5	MINNESOTA									
DADE COUNTY	1 466 800	498.9	494.3	.9	HENNEPIN COUNTY	916 500	452.8	456.1	-.7					
DUVAL COUNTY	564 600	105.0	108.6	-3.3	RAMSEY COUNTY	456 600	171.5	178.4	-3.9					
HILLSBOROUGH COUNTY	581 300	145.8	131.0	11.3	MISSOURI									
ORANGE COUNTY	409 700	110.1	109.2	.8	JACKSON COUNTY	617 900	25.5	24.1	5.8					
PALM BEACH COUNTY	470 200	190.3	179.4	6.1	ST LOUIS CITY	516 700	314.4	317.2	-.9					
PINELLAS COUNTY	649 400	147.5	132.2	11.6	ST LOUIS COUNTY	984 700	88.4	84.6	4.5					
POLK COUNTY	278 300	59.4	58.6	1.7	NEBRASKA									
GEORGIA					DOUGLAS COUNTY	415 000	159.4	152.6	4.5					
DE KALB COUNTY	453 800	120.2	120.5	-.2	NEVADA									
FULTON COUNTY	571 000	274.8	254.4	8.0	CLARK COUNTY	343 400	99.8	119.6	-16.6					
HAWAII					NEW JERSEY									
HONOLULU COUNTY	718 400	145.0	135.0	7.4	BERGEN COUNTY	870 100	487.6	472.5	3.2					
ILLINOIS					BURLINGTON COUNTY	352 400	136.9	135.6	1.0					
COOK COUNTY	344 400	2 121.2	1 956.7	8.4	CAMDEN COUNTY	475 300	198.2	192.8	2.8					
DU PAGE COUNTY	558 000	307.4	295.9	3.9	ESSEX COUNTY	872 100	427.9	415.2	3.1					
KANE COUNTY	270 300	97.9	95.6	2.4	HUDSON COUNTY	572 900	222.2	228.1	-2.6					
LAKE COUNTY	406 000	158.1	210.1	-24.8	MERCER COUNTY	318 700	155.4	147.1	5.6					
ST CLAIR COUNTY	284 000	52.3	49.1	6.5	MIDDLESEX COUNTY	592 700	324.4	287.6	12.8					
WILL COUNTY	298 900	120.1	123.7	-2.9	MONMOUTH COUNTY	492 800	249.7	241.4	3.4					
INDIANA					MORRIS COUNTY	394 500	246.1	234.6	4.9					
ALLEN COUNTY	286 700	81.2	76.0	6.8	OCEAN COUNTY	308 500	170.3	158.0	7.8					
LAKE COUNTY	545 500	196.9	129.9	51.6	PASSAIC COUNTY	449 000	186.9	176.3	6.0					
MARION COUNTY	775 300	118.4	229.8	-48.5	UNION COUNTY	516 300	274.2	261.5	4.9					

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1980 and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1977 ¹	Collections, 12 months ended June			Area	Area population, 1977 ¹	Collections, 12 months ended June			
		1980	1979	Percent change			1980	1979	Percent change	
NEW MEXICO										
BERNALILLO COUNTY	364 800	77.4	68.8	12.5	PENNSYLVANIA--CONTINUED					
NEW YORK										
ALBANY COUNTY	286 300	111.7	104.1	7.3	LUZERNE COUNTY	343 900	53.4	47.8	11.7	
ERIE COUNTY	1 083 000	533.4	509.4	4.7	MONTGOMERY COUNTY	633 200	264.9	249.9	6.0	
MONROE COUNTY	708 500	295.8	313.1	-5.5	PHILADELPHIA COUNTY	1 817 100	356.0	350.3	1.6	
NASSAU COUNTY	1 396 600	1 113.8	1 128.8	-1.3	WESTMORELAND COUNTY	381 400	82.7	77.1	7.3	
NEW YORK CITY	7 453 600	3 170.6	3 208.9	-1.2	YORK COUNTY	288 800	56.5	54.7	3.3	
ONEIDA COUNTY	264 700	94.3	92.1	2.4	RHODE ISLAND					
ONONDAGA COUNTY	475 300	166.8	167.4	-0.4	PROVIDENCE COUNTY	568 300	210.2	215.4	-2.4	
SUFFOLK COUNTY	1 278 700	947.7	942.3	.6	SOUTH CAROLINA					
WESTCHESTER COUNTY	878 100	701.7	686.9	2.2	CHARLESTON COUNTY	260 200	56.9	51.0	11.6	
NORTH CAROLINA										
GUILFORD COUNTY	302 900	83.2	72.9	14.1	GREENVILLE COUNTY	267 400	59.5	55.0	8.2	
MECKLENBURG COUNTY	377 000	119.4	113.5	5.2	RICHLAND COUNTY	250 800	59.1	52.7	12.1	
WAKE COUNTY	269 500	83.1	65.1	27.6	TENNESSEE					
OHIO										
CUYAHOGA COUNTY	1 578 500	581.0	556.8	4.3	DAVIDSON COUNTY	454 900	92.2	100.6	-8.3	
FRANKLIN COUNTY	859 500	257.1	282.8	-9.1	HAMILTON COUNTY	262 600	63.9	62.3	2.6	
HAMILTON COUNTY	879 700	289.1	228.5	26.5	KNOX COUNTY	295 500	59.9	56.0	7.0	
LORAIN COUNTY	266 400	79.6	72.4	9.9	SHELBY COUNTY	744 200	173.9	165.9	4.8	
LUCAS COUNTY	479 700	149.2	140.7	6.0	TEXAS					
MAHONING COUNTY	289 600	71.6	61.4	16.6	BEXAR COUNTY	918 900	166.8	159.1	4.8	
MONTGOMERY COUNTY	582 700	176.9	177.2	-.2	DALLAS COUNTY	1 423 600	550.8	516.1	6.7	
STARK COUNTY	377 200	90.5	81.8	10.6	EL PASO COUNTY	425 200	84.2	76.9	9.5	
SUMMIT COUNTY	535 000	196.2	138.6	241.6	TARRANT COUNTY	2 044 400	966.5	845.4	14.3	
OKLAHOMA										
OKLAHOMA COUNTY	543 800	109.5	102.9	6.4	TRAVIS COUNTY	753 400	166.9	186.1	-10.3	
TULSA COUNTY	422 800	106.4	109.8	-3.1	UTAH					
OREGON										
MULTNOMAH COUNTY	549 900	231.4	250.2	-7.5	SALT LAKE COUNTY	524 700	171.2	152.2	12.1	
PENNSYLVANIA										
ALLEGHENY COUNTY	1 501 400	449.4	445.6	.9	VIRGINIA					
BERKS COUNTY	305 900	65.8	61.9	6.3	FAIRFAX COUNTY	525 500	269.4	245.1	9.9	
BUCKS COUNTY	468 600	166.3	148.7	11.8	NORFOLK CITY	276 000	45.9	46.0	-.2	
CHESTER COUNTY	296 800	65.0	66.4	-2.1	WASHINGTON					
DELAWARE COUNTY	586 400	155.4	165.1	-5.9	KING COUNTY	1 153 000	359.8	373.7	-3.7	
ERIE COUNTY	275 000	78.6	64.2	22.4	PIERCE COUNTY	420 500	102.3	111.8	-8.5	
LANCASTER COUNTY	345 200	47.1	45.9	2.6	SNOHOMISH COUNTY	268 600	72.6	73.5	-1.2	
LEHIGH COUNTY	265 300	83.4	76.8	8.6	SPOKANE COUNTY	310 700	78.1	73.2	1.2	
WISCONSIN										
DALE COUNTY										
MILWAUKEE COUNTY	1 005 100	306 900	125.5	120.0	DANE COUNTY	306 900	125.5	120.0	4.6	
WAUKESHA COUNTY	260 000	117.0	108.7	7.6	MILWAUKEE COUNTY	1 005 100	386.7	396.6	-2.5	
WAUKEE COUNTY										

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

- Represents zero or rounds to zero.

NA Not available.

¹Population data are estimates from the Bureau of the Census, Current Population Reports.²Reflects change in collection cycle.

Table 4. Collections of Selected State Taxes, Second Quarter of 1980 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	2d quarter 1980 (thousand dollars)	12-month periods			2d quarter 1980 (thousand dollars)	12-month periods		
		Year ended June 1980 (thousand dollars)	Percent change from--	Year ended March 1980	Year ended June 1979	Year ended June 1980 (thousand dollars)	Percent change from--	Year ended March 1980
UNITED STATES, TOTAL ²	39 185 204	137 011 748	2.5	9.9	11 078 112	43 113 486	2.1	9.4
ALABAMA	402 752	1 812 064	.4	5.3	143 410	572 422	.3	6.2
ALASKA	602 416	1 369 248	21.6	65.6	(X)	(X)	(X)	(X)
ARIZONA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
ARKANSAS	296 677	1 158 616	1.9	17.2	92 616	371 825	.6	7.3
CALIFORNIA	5 241 101	19 349 582	4.4	18.3	1 561 040	6 695 242	2.8	18.3
COLORADO	359 448	1 482 072	-2.5	4.3	124 589	540 390	-1.7	6.3
CONNECTICUT	608 034	1 826 230	2.3	7.0	196 853	803 033	.9	9.1
DELAWARE	150 898	519 931	.4	6.3	(X)	(X)	(X)	(X)
FLORIDA	1 384 724	4 810 498	3.0	11.7	604 548	2 252 114	3.4	15.7
GEORGIA	801 826	2 722 227	2.7	11.1	270 360	1 012 073	3.2	12.9
HAWAII	285 607	998 383	3.0	14.0	137 296	498 292	3.9	15.7
IDAHO	141 531	491 503	.8	5.7	32 328	137 113	-.4	5.5
ILLINOIS	1 804 907	6 677 763	1.6	5.6	542 277	2 379 122	-	8.4
INDIANA	677 365	2 715 737	-.5	2.3	356 694	1 353 339	2.9	3.3
IOWA	385 509	1 644 164	1.0	4.3	102 291	424 910	2.4	4.7
KANSAS	357 069	1 270 614	2.3	6.9	99 143	418 390	-.2	4.8
KENTUCKY	531 724	2 144 941	-.3	3.5	150 780	607 604	-.2	1.4
LOUISIANA	701 369	2 412 187	3.3	10.0	191 439	739 347	2.2	9.3
MAINE	183 379	619 157	5.2	11.7	51 753	214 113	1.5	8.2
MARYLAND	962 609	2 764 156	.3	4.4	237 063	712 814	-.6	2.0
MASSACHUSETTS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MICHIGAN	1 544 613	6 052 056	-.6	1.8	420 797	1 739 970	-.9	2.5
MINNESOTA	720 895	3 197 863	-3.3	2.2	149 682	650 445	-1.2	7.0
MISSISSIPPI	351 087	1 285 175	1.6	8.4	169 471	672 888	1.6	12.1
MISSOURI	623 250	2 095 365	-.2	4.1	184 762	792 290	-2.0	1.2
MONTANA	142 268	448 517	1.1	13.1	(X)	(X)	(X)	(X)
NEBRASKA	244 133	817 110	3.0	10.1	72 894	277 014	2.0	9.7
NEVADA	129 127	477 961	1.0	5.4	45 884	184 168	.2	8.9
NEW HAMPSHIRE	82 847	267 495	-.6	1.3	(X)	(X)	(X)	(X)
NEW JERSEY	1 408 909	4 091 240	3.3	10.0	296 080	1 179 877	-	7.5
NEW MEXICO	239 878	922 971	2.0	9.0	103 783	399 467	2.2	8.0
NEW YORK	3 212 450	13 403 319	5.3	14.7	629 634	2 927 965	2.9	11.6
NORTH CAROLINA	787 994	3 208 984	1.7	10.3	175 438	693 617	.7	7.0
ND DAKOTA	116 236	375 101	5.3	15.8	25 292	124 011	1.9	13.8
O	1 360 197	4 763 568	-.2	3.1	335 281	1 445 787	-1.9	1.3
OKLAHOMA	474 371	1 777 037	2.2	16.9	80 323	317 643	3.2	14.1
OREGON	479 736	1 455 873	-.5	6.1	(X)	(X)	(X)	(X)
PENNSYLVANIA	2 945 490	7 235 240	1.7	6.7	589 934	1 995 829	.3	5.3
RHODE ISLAND	167 990	550 814	-2.3	1.8	42 884	169 663	.1	6.5
SOUTH CAROLINA	447 382	1 676 476	3.3	10.8	146 263	576 488	1.6	9.6
SOUTH DAKOTA	60 514	278 553	2.7	13.9	33 575	147 171	3.2	12.7
TENNESSEE	501 108	1 895 791	.1	2.8	242 420	982 084	-	4.2
TEXAS	2 077 346	6 689 245	6.3	19.1	652 071	2 495 197	5.5	15.3
UTAH	224 522	785 427	3.1	13.1	75 763	324 862	2.1	11.8
VERMONT	77 574	266 101	-1.4	-.7	9 620	40 836	1.4	6.8
VIRGINIA	801 711	2 754 276	.8	7.6	144 987	594 900	3.1	11.2
WASHINGTON	1 046 141	2 910 615	5.5	7.4	617 440	1 618 838	8.5	6.2
WEST VIRGINIA	316 410	1 209 090	.4	5.3	142 229	588 125	-.8	4.6
WISCONSIN	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
WYOMING	72 915	393 671	3.1	10.8	50 127	163 072	8.9	14.4
EXHIBIT: DISTRICT OF COLUMBIA ²	239 052	901 682	3.7	9.0	51 573	188 654	4.7	14.8

See footnotes at end of table.

Table 4. Collections of Selected State Taxes, Second Quarter of 1980 and Prior Periods—Continued

State	Motor fuel sales					Tobacco product sales				
	2d quarter 1980 (thousand dollars)	12-month periods			2d quarter 1980 (thousand dollars)	12-month periods			Year ended June 1980 (thousand dollars)	Percent change from-- Year ended March 1980
		Year ended June 1980 (thousand dollars)	Percent change from-- Year ended March 1980	Year ended June 1979		Year ended June 1980 (thousand dollars)	Percent change from-- Year ended March 1980	Year ended June 1979		
UNITED STATES, TOTAL ²	2 343 266	9 663 479	-1.1	-2.7	963 777	3 731 423	.2	2.6		
ALABAMA	40 672	168 102	-1.8	-5.6	13 431	53 342	1.0	3.7		
ALASKA	6 588	25 982	8.9	16.8	1 030	4 275	-1.2	-2.9		
ARIZONA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
ARKANSAS	32 356	136 086	-.5	5.9	12 817	49 740	-	1.6		
CALIFORNIA	209 132	854 185	-.6	-4.8	67 919	269 044	-3.0	2.7		
COLORADO	25 436	111 740	-2.2	-2.7	8 975	35 101	.8	3.4		
CONNECTICUT	37 055	153 155	-1.9	-7.0	19 440	76 510	.6	1.8		
DELAWARE	8 459	29 319	-1.4	-9.1	3 352	11 999	1.2	-		
FLORIDA	109 328	417 133	-.8	-3.0	66 794	255 845	.5	6.7		
GEORGIA	62 525	254 186	-2.0	-4.4	24 519	80 220	-1.5	3.1		
HAWAII	8 764	34 779	-.3	-2.1	3 352	12 759	1.6	7.6		
IDAHO	11 613	52 886	-4.1	-7.4	2 038	8 027	.2	1.0		
ILLINOIS	93 434	388 098	-2.1	-8.6	42 356	176 725	-1.8	-1.7		
INDIANA	59 889	256 149	-1.3	-7.5	20 094	81 168	-.3	-3.5		
IOWA	37 626	167 462	-.5	3.3	11 825	46 552	-.1	.7		
KANSAS	28 574	118 937	-4.3	-7.2	8 352	32 671	.1	1.9		
KENTUCKY	45 362	187 446	-2.1	-5.8	5 965	21 487	.5	1.0		
LOUISIANA	46 667	187 493	-1.3	-3.0	15 952	60 965	1.7	4.1		
MAINE	11 757	51 652	-2.5	-9.9	6 171	24 166	.8	2.5		
MARYLAND	47 705	186 658	-.8	-6.4	14 778	52 440	-1.8	-.6		
MASSACHUSETTS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
MICHIGAN	114 035	492 985	-3.8	-.3	34 177	140 246	-.6	-.2		
MINNESOTA	43 887	197 987	-6.3	-8.6	21 652	86 546	.3	1.1		
MISSISSIPPI	45 182	123 280	-3.1	-2.1	8 706	33 231	.8	2.9		
MISSOURI	48 681	203 177	-.7	-8.6	14 801	61 260	-.7	1.6		
MONTANA	10 858	53 111	4.7	14.2	2 930	11 175	2.3	-.6		
NEBRASKA	24 462	104 008	.5	2.5	5 908	22 491	.9	.6		
NEVADA	8 466	34 625	1.0	-.1	3 078	12 177	2.0	-.28		
NEW HAMPSHIRE	12 488	48 046	.1	2.6	6 510	25 735	.1	-1.6		
NEW JERSEY	70 485	288 264	-2.8	-5.3	44 715	170 572	-.3	.2		
NEW MEXICO	17 552	69 999	-.3	-3.5	3 960	14 506	3.0	2.9		
NEW YORK	79 737	450 986	-5.0	-7.2	86 259	332 143	-	1.0		
NORTH CAROLINA	70 512	295 465	-1.9	-5.9	4 711	18 032	-.5			
NORTH DAKOTA	7 525	33 490	-1.1	-4.5	2 588	9 609	3.4			
OHIO	93 347	397 133	-1.7	-5.9	52 823	207 947	1.1			
OKLAHOMA	31 248	130 463	-1.8	-5.6	19 960	76 564	9.1	53.3		
OREGON	22 052	92 881	-2.1	-6.9	5 888	29 816	-1.3	2.6		
PENNSYLVANIA	140 369	575 891	2.7	9.6	64 242	252 423	.4	.8		
RHODE ISLAND	9 227	39 260	-3.9	-7.8	6 358	24 365	-.5	.1		
SOUTH CAROLINA	43 869	173 412	.1	1.4	7 348	28 105	.6	2.0		
SOUTH DAKOTA	9 438	41 670	2.9	6.2	2 709	10 583	2.4	13.7		
TENNESSEE	55 425	226 785	-2.1	-.6	18 962	73 820	.3	2.5		
TEXAS	118 134	505 869	3.2	7.0	83 679	323 308	1.9	6.5		
UTAH	18 925	74 075	2.9	-	2 750	10 236	4.8	24.8		
VERMONT	5 835	21 746	-3.2	-12.2	2 310	9 605	.1	2.2		
VIRGINIA	73 121	281 187	1.8	-4.2	4 504	17 339	-.8	-1.2		
WASHINGTON	61 511	254 637	-3.1	2.3	16 500	63 716	-1.1	-2.1		
WEST VIRGINIA	25 469	101 455	-3.1	-7.6	9 630	37 241	.8	.4		
WISCONSIN	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
WYOMING	9 625	39 944	1.5	.8	1 567	5 469	3.2	5.7		
EXHIBIT: DISTRICT OF COLUMBIA ²	4 413	18 893	-4.7	-11.9	2 823	10 884	-.3	-3.8		

See footnotes at end of table.

Table 4. Collections of Selected States Taxes, Second Quarter of 1980 and Prior Periods—Continued

State	Alcoholic beverage sales				Individual income			
	2d quarter 1980 (thousand dollars)	12-month periods			2d quarter 1980 (thousand dollars)	12-month periods		
		Year ended June 1980 (thousand dollars)	Percent change from--	Year ended March 1980		Year ended June 1980 (thousand dollars)	Percent change from--	Year ended March 1980
UNITED STATES, TOTAL ²	628 374	2 455 799	- .4	2.1	10 419 492	37 396 142	3.7	14.4
ALABAMA	21 368	83 184	1.6	2.7	84 870	386 098	- .2	8.4
ALASKA	1 470	7 363	- .9	- .2	-5 520	100 017	-17.6	-13.8
ARIZONA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
ARKANSAS	5 692	22 041	3.9	7.6	82 467	316 644	4.0	38.5
CALIFORNIA	33 331	138 900	-1.2	- .8	1 822 032	6 463 736	10.1	35.8
COLORADO	5 822	23 628	-2.8	-3.6	79 165	464 401	-7.5	3.4
CONNECTICUT	6 720	24 879	2.2	-2.1	63 620	100 953	10.2	20.9
DELAWARE	1 191	4 745	1.2	3.5	63 214	235 763	1.5	9.2
FLORIDA	75 484	283 008	.8	5.3	(X)	(X)	(X)	(X)
GEORGIA	23 983	96 473	2.3	6.8	267 943	872 073	5.1	19.6
HAWAII	5 225	12 948	-2.1	-36.6	80 987	311 404	2.9	17.7
IDAHO	2 010	7 749	.5	3.8	49 275	159 222	3.2	11.0
ILLINOIS	18 431	76 675	-1.0	-4.4	575 139	1 900 580	3.7	9.0
INDIANA	8 993	34 020	-1.1	1.7	113 913	556 709	-6.4	-5.6
IOWA	4 091	16 404	-4.0	- .4	130 653	575 016	1.6	2.9
KANSAS	7 092	29 525	4.5	24.2	111 442	336 060	7.7	12.8
KENTUCKY	3 786	16 071	.1	1.4	118 074	505 832	.8	10.6
LOUISIANA	12 693	50 944	- .2	1.6	78 423	247 438	-1.6	2.8
MAINE	6 287	26 357	-1.5	2.4	52 009	142 689	14.5	26.8
MARYLAND	7 210	29 227	- .2	.9	380 190	1 097 008	1.6	9.1
MASSACHUSETTS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MICHIGAN	23 514	86 257	-2.1	-1.5	452 465	1 951 250	1.3	3.0
MINNESOTA	13 304	54 082	-	.9	208 904	1 262 854	-5.3	.5
MISSISSIPPI	7 802	28 953	-1.8	-2.9	71 553	181 212	-7	-6.4
MISSOURI	5 818	24 959	-1.2	- .2	177 124	603 319	2.9	12.8
MONTANA	4 540	14 454	6.9	-2.6	44 021	135 013	-2.7	-4.0
NEBRASKA	3 305	12 425	.7	3.9	79 704	235 821	5.5	13.1
NEVADA	2 935	10 887	-1.0	-1.7	(X)	(X)	(X)	(X)
NEW HAMPSHIRE	1 069	4 544	- .5	1.2	9 360	10 474	12.5	13.7
NEW JERSEY	14 520	55 492	-12.3	-1.9	296 381	1 004 780	5.9	15.7
NEW MEXICO	1 893	7 713	- .8	1.6	-2 870	46 846	-32.9	-31.7
NEW YORK	34 898	148 579	- .7	- .7	1 603 934	6 033 293	4.4	18.9
NORTH CAROLINA	26 501	105 055	1.3	7.1	296 258	1 180 508	3.5	18.5
NORTH DAKOTA	1 598	6 353	.1	-1.4	28 932	57 546	17.7	17.6
OHIO	19 098	75 538	- .5	1.0	333 702	1 039 728	6.7	19.8
OKLAHOMA	9 250	37 328	.9	- .4	91 911	361 482	-2.1	8.2
OREGON	2 648	10 261	.6	6.5	254 408	867 976	-.7	7.6
PENNSYLVANIA	27 659	120 986	-4.4	3.2	499 139	1 671 843	.5	7.7
RHODE ISLAND	1 775	7 420	-2.5	-1.9	43 766	154 132	-5.3	.3
SOUTH CAROLINA	21 701	85 082	- .1	2.5	109 452	494 790	6.6	19.0
SOUTH DAKOTA	1 952	8 423	- .3	6.1	(X)	(X)	(X)	(X)
TENNESSEE	12 348	49 148	-	3.1	23 747	30 800	13.8	18.3
TEXAS	50 836	195 992	1.2	5.6	(X)	(X)	(X)	(X)
UTAH	1 327	5 871	- .5	5.1	71 427	265 327	1.0	17.4
VERMONT	2 952	13 106	.5	-5.1	24 496	83 181	-3.2	-.2
VIRGINIA	27 591	76 470	-10.9	54.3	289 792	1 102 986	1.1	14.1
WASHINGTON	20 004	75 839	-6.7	-2.9	(X)	(X)	(X)	(X)
WEST VIRGINIA	1 910	6 177	-	2.9	75 830	252 364	2.9	16.1
WISCONSIN	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
WYOMING	-	1 540	-	100.3	(X)	(X)	(X)	(X)
EXHIBIT: DISTRICT OF COLUMBIA ²	1 950	7 862	-1.7	-3.0	68 600	264 118	6.2	15.7

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 4. Collections of Selected State Taxes, Second Quarter of 1980 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' license			
	2d quarter 1980 (thousand dollars)	12-month periods			2d quarter 1980 (thousand dollars)	12-month periods		
		Year ended June 1980 (thousand dollars)	Percent change from--	Year ended March 1980		Year ended June 1980 (thousand dollars)	Percent change from--	Year ended March 1980
UNITED STATES, TOTAL ²	4 733 871	13 140 378	1.9	8.6	1 443 285	5 301 542	-.1	3.8
ALABAMA	29 452	105 567	.9	9.4	3 139	45 050	-.2	1.3
ALASKA	205 591	564 991	28.5	119.9	2 627	9 545	-16.1	38.2
ARIZONA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
ARKANSAS	32 833	83 713	-3.3	.1	14 374	75 996	6.6	50.0
CALIFORNIA	818 746	2 507 184	.7	5.6	106 479	422 447	-.4	3.8
COLORADO	47 221	109 471	-6.1	-6.4	14 389	55 572	4.8	16.7
CONNECTICUT	100 455	246 139	5.3	6.5	29 633	77 143	-.9	-5.8
DELAWARE	24 384	40 553	-19.8	-19.9	6 285	24 327	-1.4	3.2
FLORIDA	148 763	371 405	5.7	18.1	78 414	268 997	3.2	10.0
GEORGIA	103 343	239 377	1.0	2.6	20 952	53 398	-2.1	2.9
HAWAII	20 830	50 260	6.8	26.0	3 565	8 399	-.7	8.8
IDAHO	26 049	42 605	5.5	8.6	9 264	36 653	-7.0	-4.2
ILLINOIS	185 193	506 116	1.3	3.5	97 055	374 011	10.1	3.2
INDIANA	22 810	179 192	-10.0	41.2	39 095	97 701	4.8	.6
IOWA	49 875	138 564	-.9	6.5	24 032	137 758	2.1	2.0
KANSAS	69 957	149 517	2.6	6.0	14 799	73 821	1.6	4.3
KENTUCKY	67 552	158 846	-.2	-2.1	18 023	56 045	-10.4	9.8
LOUISIANA	125 076	249 338	15.2	16.5	13 140	47 515	-10.6	-10.5
MAINE	15 138	45 087	1.0	9.3	13 661	36 505	23.3	42.7
MARYLAND	69 810	165 857	2.9	13.9	33 828	87 725	-3.8	-1.5
MASSACHUSETTS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MICHIGAN	276 674	937 046	-3.1	-4.1	71 469	261 727	4.5	.9
MINNESOTA	99 064	381 225	-2.6	6.9	33 284	137 450	-.9	7.2
MISSISSIPPI	9 623	62 260	2.1	10.4	5 285	30 479	2.9	13.7
MISSOURI	64 787	135 103	-5.7	4.0	25 601	113 448	-.5	.2
MONTANA	19 754	45 000	-3.7	24.8	7 380	23 960	3.4	29.7
NEBRASKA	20 110	57 580	4.8	15.2	6 860	43 293	-2.3	8.5
NEVADA	(X)	(X)	(X)	(X)	5 662	24 489	2.6	7.5
NEW HAMPSHIRE	18 836	62 786	4.3	-1.9	7 224	24 176	-0.9	4.0
NEW JERSEY	310 614	497 250	8.1	16.8	65 254	269 932	.4	8.9
NEW MEXICO	7 542	46 221	3.6	14.1	4 968	37 190	-2.0	13.7
NEW YORK	335 262	1 428 283	15.6	17.0	79 800	335 337	-.1	1.9
NORTH CAROLINA	55 730	291 751	-	14.6	17 172	137 020	-.2	4.7
NORTH DAKOTA	12 569	36 348	3.2	24.8	8 849	26 618	.7	3.8
OHIO	254 888	513 920	1.4	1.8	88 258	219 528	-19.9	-22.9
OKLAHOMA	31 039	89 869	-5.5	-4.9	33 199	136 558	-7.9	9.7
OREGON	101 555	177 424	-2.5	15.7	28 197	108 817	4.0	3.4
PENNSYLVANIA	561 985	861 682	1.6	.9	90 206	327 738	1.1	-1.5
RHODE ISLAND	18 962	53 620	-2.5	-4.3	5 027	18 466	-9.7	-.8
SOUTH CAROLINA	39 029	153 475	3.8	9.5	19 761	30 894	-2.4	-11.7
SOUTH DAKOTA	1 890	3 292	16.2	25.0	3 860	25 291	4.9	57.1
TENNESSEE	54 099	198 222	-.2	6.5	42 224	103 066	-1.6	1.0
TEXAS	(X)	(X)	(X)	(X)	111 534	319 459	1.9	27.6
UTAH	26 929	40 377	17.8	17.9	4 852	20 480	3.0	11.7
VERMONT	7 495	22 425	-4.4	-6.1	10 534	21 522	4.5	3.5
VIRGINIA	84 859	193 847	2.8	-1.2	29 237	110 068	-3.7	-1.0
WASHINGTON	(X)	(X)	(X)	(X)	19 125	90 585	2.6	5.1
WEST VIRGINIA	12 797	32 888	22.2	28.5	15 250	48 484	-2.8	-5.8
WISCONSIN	(NA)	(NA)	(NA)	(NA)	7 383	30 489	(NA)	(NA)
WYOMING	(X)	(X)	(X)	(X)	(NA)	(NA)	-3	-6.8
EXHIBIT: DISTRICT OF COLUMBIA ²	30 310	69 223	-2.2	-1.3	6 068	17 268	7.4	-6.0

Note: National totals include preliminary estimates for States where data are not available.

- Represents zero or rounds to zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 1.³Schedule of refund payments exceeded gross collections for the quarter.⁴Portion of tax is being held in suspense fund pending adjudication.⁵Reflects change in collection cycle.⁶Estimate; actual figures are unavailable.

APPENDIX A

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 4 of this report.

ALASKA

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by a new law repealing the income tax effective retroactively to January 1, 1979.

Corporation net income tax. A new method of computing oil and gas corporate income was applicable January 1, 1978.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1979.

ARKANSAS

Motor fuel sales tax. Tax rate increased from 8.5 to 9.5 cents per gallon effective July 1, 1979.

Individual income tax. Effective January 1, 1980, withheld taxes were to be remitted monthly instead of quarterly.

Motor vehicle and operators' license tax. Registration fees increased effective July 1, 1979.

CALIFORNIA

Individual income tax. Tax brackets were indexed and tax credits increased applicable January 1, 1978.

Corporation net income tax. Tax rates increased applicable starting with 1980 fiscal years.

COLORADO

Individual income tax. Credits were allowed for 10 percent of 1979 tax liability and 20 percent of 1980 tax liability.

DELAWARE

Individual income tax. Tax rates were lowered slightly applicable January 1, 1979.

GEORGIA

General sales and gross receipts tax and motor fuel sales tax. Motor fuels exempted from 3 percent general sales tax, but new 3 percent motor fuels tax levied in addition to regular motor fuels tax of 7.5 cents per gallon effective July 1, 1979.

ILLINOIS

General sales and gross receipts tax. Tax rate on food and drugs reduced from 4 to 3 percent effective January 1, 1980.

Corporation net income tax. Tax rate increased from 4.0 to 6.85 percent effective July 1, 1979.

INDIANA

Individual income tax. Rates reduced slightly effective January 1, 1980 and 15 percent credit on 1979 tax liability allowed.

IOWA

Motor fuel sales tax. Tax rate increased from 8.5 to 10 cents per gallon effective July 1, 1979.

Individual income tax. Changes affecting collections applicable to the 1979 tax year included increases in deductions and personal exemption credits, and indexing of tax brackets.

KANSAS

Individual income tax. A moratorium on withheld taxes was in effect for the month of November 1979.

LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MICHIGAN

Motor fuel sales tax. Tax increased from 9 to 11 cents per gallon effective January 1, 1979.

MINNESOTA

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective May 1, 1980.

Individual income tax. Tax brackets were indexed and various tax credits increased applicable January 1, 1979.

MONTANA

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1979.

Individual income tax. Standard deduction and personal income tax exemptions increased applicable January 1, 1979. A moratorium on withheld taxes was in effect for the month of September 1979.

NEBRASKA

Motor fuel sales tax. Tax rate increased from 9.5 to 10.5 cents per gallon effective June 1, 1979.

Alcoholic beverage sales tax. Rate increases became effective September 1, 1979.

Individual income tax. Tax rate is a percentage of adjusted Federal income tax liability. Recent rate changes and applicable dates were: January 1, 1978 from 18 to 16 percent; January 1, 1979 to 18 percent; and January 1, 1980 to 17 percent. In addition there was a moratorium on withheld taxes in effect for the month of December 1979.

Corporation net income tax. Tax rates decreased applicable January 1, 1978, increased applicable January 1, 1979 and decreased again applicable January 1, 1980.

NEVADA

General sales and gross receipts tax. Food products exempted from tax base effective July 1, 1979.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 10 to 11 cents per gallon effective July 1, 1979.

NEW JERSEY

Corporation net income tax. Tax rate increased from 7.5 to 9.0 percent effective January 1, 1980.

NEW MEXICO

Individual income tax. Tax rates were reduced applicable January 1, 1978.

NORTH DAKOTA

Tobacco product sales tax. Rate increases became effective July 1, 1979.

OHIO

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1980.

OKLAHOMA

Tobacco product sales tax. Rate increases became effective July 1, 1979.

OREGON

Individual income tax. A credit equal to 9 percent of tax liability was made applicable to income earned in 1978 calendar year.

Corporation net income tax. Tax rates were increased from 7.0 percent to 7.5 percent applicable January 1, 1978.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

PENNSYLVANIA

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 4, 1979.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective September 1, 1979.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1979.

SOUTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective April 1, 1980.

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective May 1, 1979, and from 9 to 12 cents per gallon effective April 1, 1980.

Tobacco product sales tax. Rate increases became effective July 1, 1979.

TENNESSEE

Motor fuel sales tax. Base was expanded in recodification effective January 1, 1979.

UTAH

Tobacco product sales tax. Rate increases became effective July 1, 1979.

VERMONT

Individual income tax. Tax rate is a percentage of adjusted Federal income tax liability. Effective January 1, 1979 rate was reduced from 25 to 23 percent, but was increased again to 25 percent effective January 1, 1980.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 11 to 12 cents per gallon effective July 1, 1979.

WEST VIRGINIA

General sales and gross receipts tax. Food products exemption to be phased in over 2 year period, with the rate dropping from 3 to 2 percent on July 1, 1979, to 1 percent on July 1, 1980 and zero on July 1, 1981.

WISCONSIN

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon, effective May 1, 1980.

Individual income tax. Numerous changes were applicable to 1979 tax year including tax bracket and rate adjustments, and increases in credits and deductions. In addition, there was a moratorium on withheld taxes in effect for the months of May and June 1979.

APPENDIX B
Seasonal Factors for Tax Collections, Fourth Quarter 1980 and Prior Periods

Period	Level of tax-imposing government		Type of tax						
	State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS									
1980:									
4TH QUARTER	93.3	131.8	137.8	98.6	100.5	99.5	73.3	75.4	88.8
3D QUARTER	92.9	86.3	83.5	97.2	103.9	96.2	77.5	76.8	92.3
2D QUARTER	112.5	85.5	84.9	99.8	99.5	109.6	180.1	112.5	118.6
1ST QUARTER	101.2	96.2	93.5	104.4	96.0	94.7	109.2	135.7	100.3
1979:									
4TH QUARTER	93.3	131.9	137.9	98.6	100.5	99.5	73.3	75.0	88.8
3D QUARTER	92.9	86.3	83.4	97.1	104.0	96.1	77.4	77.0	92.3
2D QUARTER	112.6	85.8	85.3	99.9	99.7	109.8	139.9	111.9	118.7
1ST QUARTER	101.3	95.9	93.1	104.3	95.8	94.8	109.4	136.7	100.3
1978:									
4TH QUARTER	93.2	132.1	138.1	98.6	100.4	99.4	73.4	74.3	88.7
3D QUARTER	92.7	86.2	83.3	97.1	104.1	95.8	77.2	77.2	92.1
2D QUARTER	112.7	86.2	85.5	100.2	100.0	110.0	139.9	110.8	119.1
1ST QUARTER	101.4	95.0	92.2	104.0	95.3	95.0	109.5	138.8	100.3
1977:									
4TH QUARTER	93.1	132.6	138.7	98.7	100.5	99.2	73.6	72.9	88.6
3D QUARTER	92.5	86.0	83.2	96.9	104.2	95.3	76.7	77.7	91.6
2D QUARTER	112.9	86.9	86.5	100.7	100.3	110.5	140.3	108.9	119.9
1ST QUARTER	101.6	93.6	90.9	103.5	94.7	95.2	109.2	142.2	100.2
1976:									
4TH QUARTER	93.0	133.5	139.6	98.8	100.7	98.9	74.0	71.1	88.3
3D QUARTER	92.1	86.0	83.2	96.8	104.4	94.8	75.9	77.6	90.8
2D QUARTER	113.2	87.5	86.5	101.3	100.7	111.0	141.3	107.4	121.0
1ST QUARTER	101.9	92.1	89.4	102.9	98.1	95.9	108.8	145.8	100.3
1975:									
4TH QUARTER	92.8	134.4	140.5	99.0	100.7	98.2	74.2	69.3	87.9
3D QUARTER	91.6	86.3	83.7	96.7	104.6	94.1	74.9	76.9	89.7
2D QUARTER	113.7	87.7	86.6	101.9	100.9	112.1	142.8	106.4	122.5
1ST QUARTER	102.3	90.6	88.2	102.3	93.6	96.4	108.4	149.5	100.5

Note: The adjustment factors shown in this table have been developed from unadjusted data collected in this survey from the first quarter of 1970 to second quarter 1980. The adjustment factors reflect the elimination of seasonal variation only. See text. Adjusted tax collections in table 2 are derived by dividing these factors (expressed as ratios) into the unadjusted data for the tax grouping shown above. The figure for total tax collections, adjusted, was derived by summing the adjusted data for the individual types of taxes.